

**§ 250.317 Bottles to be used for display purposes.**

Empty liquor bottles may be brought into the United States and may be furnished to liquor dealers for display purposes, provided each bottle is marked to show that it is to be used for such purpose. Any paper strip used to seal the bottle shall be of solid color and without design or printing, except that a border or a design, formed entirely of the legend "not genuine—for display purposes only" is permissible. Records shall be kept of the receipt and disposition of such bottles, showing the names and addresses of consignees, dates of shipment, and size, quantity, and description of bottles.

**§ 250.318 Liquor bottles denied entry.**

Filled liquor bottles not conforming to the provisions of this subpart shall be denied entry into the United States: *Provided*, That, upon letterhead application, in triplicate, the regional director (compliance) of the region in which the port of entry is situated may, in nonrecurring cases, authorize the release from customs custody of distilled spirits in bottles, except those coming under the provisions of § 250.316, which, through unintentional error, do not conform to the provisions of this subpart, if he finds that such release will not afford jeopardy to the revenue.

**§ 250.319 Used liquor bottles.**

The Director may pursuant to letterhead application filed in triplicate, authorize an importer to receive liquor bottles assembled for him as provided in § 194.263 of this chapter. Used liquor bottles so received may be stored at any suitable location pending return to Puerto Rico or the Virgin Islands. Records shall be kept of the receipt and disposition of such bottles.

[T.D. 6954, 33 FR 6818, May 4, 1968, as amended by T.D. 7006, 34 FR 2250, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

**Subpart Q—Miscellaneous Provisions****§ 250.331 Alternate methods or procedures.**

(a) *Application*. A person bringing liquors into the United States from Puerto Rico or the Virgin Islands who desires to use an alternate method or procedure in lieu of a method or procedure prescribed by this part shall file application, in triplicate, with the regional director (compliance) of the region in which his place of business is located. If such person has several places of business at which he desires to use such alternate method or procedure, a separate application shall be submitted for each. Each application shall:

- (1) Specify the name, address, and permit number of the person to which it relates;
- (2) State the purpose for which filed; and
- (3) Specifically describe the alternate method or procedure and set forth the reasons therefor.

No alternate method or procedure relating to the assessment, payment, or collection of tax shall be authorized under this paragraph.

(b) *Approval*. When an application for use of an alternate method or procedure is received, the regional director (compliance) shall determine whether the approval thereof would unduly hinder the effective administration of this part or would result in jeopardy to the revenue. The regional director (compliance) shall forward two copies of the application to the Director, together with a report of his findings and his recommendation. The Director, may approve the alternate method or procedure if he finds that:

- (1) Good cause has been shown for the use of the alternate method or procedure;
- (2) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the

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specifically prescribed method or procedure, and affords equivalent security to the revenue; and

(3) The alternate method or procedure will not be contrary to any provision of law, and will not result in any increase in cost to the Government or hinder the effective administration of this part.

No alternate method or procedure shall be used until approval has been received from the Director. Authorization for the alternate method or procedure may be withdrawn whenever in the judgment of the Director, the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such authorization.

(Approved by the Office of Management and Budget under control number 1512-0352)

[T.D. ATF-2, 37 FR 22739, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

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